<h1 style="text-align:center; color:blue">OFFICE OF TEXTILES AND APPAREL (OTEXA)</h1>

<div style="text-align:center">

**Market Reports
Textiles, Apparel, Footwear and Travel Goods**

Nigeria

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<div style="text-align:center; color:red">

**The following information is provided only as a guide and should be confirmed with the proper authorities
before embarking on any export activities.**

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Import Tariffs

In September 2008, the Government of Nigeria announced a new tariff policy beginning in 2008 to 2012, which marked its second attempt at harmonizing its tariff with its West African neighbors under the Economic Community of West African States (ECOWAS) Common External Tariff (CET). The new tariff policy includes five tariff bands-- zero duty on special medicines not produced locally and industrial machinery and equipment (imported during the first year of the company's operation); 5-percent duty on raw materials and other capital goods; 10-percent duty on intermediate goods; 20-percent duty on finished goods; and 35-percent duty on luxury goods and finished goods in infant industries that the government would like to protect.

The following table provides ad valorem tariff ranges applied to the c.i.f. (cost, insurance, and freight) value of imports into Nigeria.

Nigeria: Ad valorem tariffs on Textiles, Apparel, Footwear and Travel Goods

	HS Chapter/Subheading	Tariff Rate Range (%)
Yarn		
-silk	5003-5006	5 - 20
-wool	5105-5110	5 - 20
-cotton	5204-5207	5 - 10
-other vegetable fiber	5306-5308	5 - 10
-man-made fiber	5401-5406/5501-5511	5 - 10
Woven Fabric		
-silk	5007	20
-wool	5111-5113	20
-cotton	5208-5212	10 - 35
-other vegetable fiber	5309-5311	10 - 20
-man-made fiber	5407-5408/5512-5516	5 - 20
Knit Fabric	60	20
Non Woven Fabric	5603	20
Industrial Fabric	59	10 - 20
Apparel	61-62	20
Home Furnishings	63	0 - 20
including: bed, bath, kitchen linens, etc.		
Carpet	57	20
Footwear	64	10 - 20
Travel Goods	4202	10 - 20

To return to the Foreign Tariff Information webpage, click [here](#).

For additional information on exporting textiles, apparel, footwear and travel goods, click here.

Return to Export Market Reports